

County of Placer, California

**Combining Statement of Net Assets
Internal Service Funds
June 30, 2005**

	<u>County Services</u>	<u>District Services</u>	<u>Self Insurance</u>	<u>Total</u>
Assets				
Current assets:				
Cash and investments	\$ 10,512,908	\$ 915,824	\$ 31,895,040	\$ 43,323,772
Receivables	31,181	12,576	33,050	76,807
Inventories	708,001	-	-	708,001
Prepaid items	5,185	2,306	474	7,965
Total current assets	<u>11,257,275</u>	<u>930,706</u>	<u>31,928,564</u>	<u>44,116,545</u>
Noncurrent assets:				
Advances to other funds	-	927,568	-	927,568
Capital assets:				
Land	-	-	20,095	20,095
Buildings and improvements	1,351,787	16,307	-	1,368,094
Equipment	16,462,518	2,399,907	-	18,862,425
Less accumulated depreciation	<u>(9,078,019)</u>	<u>(1,313,231)</u>	<u>-</u>	<u>(10,391,250)</u>
Total capital assets, net	<u>8,736,286</u>	<u>1,102,983</u>	<u>20,095</u>	<u>9,859,364</u>
Total noncurrent assets	<u>8,736,286</u>	<u>2,030,551</u>	<u>20,095</u>	<u>10,786,932</u>
Total assets	<u>19,993,561</u>	<u>2,961,257</u>	<u>31,948,659</u>	<u>54,903,477</u>
Liabilities				
Current liabilities:				
Accounts payable and accrued liabilities	1,065,528	192,531	236,606	1,494,665
Due to other funds	937,895	-	-	937,895
Deposits from others	-	7,000	5,409	12,409
Compensated absences	107,193	88,663	13,439	209,295
Deferred revenue	303,538	-	-	303,538
Self insurance liability	-	-	6,499,335	6,499,335
Total current liabilities	<u>2,414,154</u>	<u>288,194</u>	<u>6,754,789</u>	<u>9,457,137</u>
Noncurrent liabilities:				
Compensated absences	233,251	175,686	48,790	457,727
Advances from other funds	-	686,946	-	686,946
Self insurance liability	-	-	21,129,207	21,129,207
Total noncurrent liabilities	<u>233,251</u>	<u>862,632</u>	<u>21,177,997</u>	<u>22,273,880</u>
Total liabilities	<u>2,647,405</u>	<u>1,150,826</u>	<u>27,932,786</u>	<u>31,731,017</u>
Net Assets				
Invested in capital assets	8,736,286	1,102,983	20,095	9,859,364
Unrestricted	<u>8,609,871</u>	<u>707,447</u>	<u>3,995,778</u>	<u>13,313,096</u>
Total net assets	<u>\$ 17,346,157</u>	<u>\$ 1,810,430</u>	<u>\$ 4,015,873</u>	<u>\$ 23,172,460</u>